

Cross Reference Guide From the old Rules of Practice to the new Rules for Tax Appeals
November 20, 2006, Board Meeting

Rules of Practice Sections	Similar Rules for Tax Appeals Sections
ARTICLE 1. APPEALS FROM ACTIONS OF THE FRANCHISE TAX BOARD	
5010. Definitions; Board Hearing Procedures; Manner of Filing	5000.4010, Application of Chapter 4 5000.4011, Definitions 5000.4020, Appeal Filing Requirements 5000.4025.5, Methods of Delivery of Written Documents and Correspondence
5011. Timeliness.	5000.4021, Time for Filing an Appeal
5012. Form.	5000.4020, Appeal Filing Requirements
ARTICLE 2. BUSINESS TAXES AND TIMBER YIELD TAX	
5020. Definitions; Board Hearing Procedures; Taxes Affected by this Article.	5000.2000, Application of Chapter 2 and Definitions 5000.2001, Application of the International Fuel Tax Agreement

	5000.2108, Procedures for Conducting Board Hearings
5021. Contents of Petition for Redetermination; Amendments.	5000.2013, Contents of Petition for Redetermination, and Supporting Arguments and Evidence. 5000.2014, Amendments to Petitions for Redetermination
5022. Claims for Refund.	5000.2053, General Contents of Claims for Refund 5000.2054, Contents of Claims for Refund Under Diesel Fuel Tax Law 5000.2055, Requirements for Claims for Refund Regarding Lost, Unmarketable or Condemned Alcoholic Beverages 5000.2056, Additional Requirements for Claims for Refund Filed under the Cigarette and Tobacco Products Tax Law 5000.2061, Discretion to Grant or Deny Appeals Conferences and Oral Hearings on Claims for Refund
5023. Appeals Conference.	5000.2023, Mailing the Summary Analysis and Scheduling the Appeals Conference 5000.2060, Action on the Claim for Refund 5000.2072, Request for Reconsideration by the Board 5000.2100, Referral to Appeals Division for Appeals Conference; Preferred Location for Appeals Conference 5000.2101, Notice of Appeals Conference: Response to Notice of Appeals Conference; Submission of Additional Arguments and Evidence; Recording Appeals Conferences 5000.2102, Requests to Reschedule or Postpone Appeals Conferences 5000.2104, Conducting the Appeals Conference; Parties to the Appeals Conference; Nature of the Appeals Conference; Failure to Appear

	5000.2105, Issuance and Contents of a Decision and Recommendation 5000.2106, Appeals Staff Recommendations; Requests for Reconsideration; Requests for Oral Hearings 5000.2107, Issuance of Post Appeals Conference Notices
5024. Combined Claims for Refund on Behalf of Class of Taxpayers.	5000.2064, Combined Claims for Refund on Behalf of Class of Taxpayers
ARTICLE 3. HEARINGS ON JEOPARDY DETERMINATIONS	
5030. Definitions; Board Hearing Procedures; Taxes Affected by this Article.	5000.2000, Application of Chapter 2 and Definitions 5000.2001, Application of the International Fuel Tax Agreement 5000.3132, Filing Requirements and Procedures for Contesting Private Railroad Car Jeopardy Assessments
5031. Petition for Redetermination or Reassessment and Stay of Collection Activities.	5000.2042, Contents of Petition for Redetermination of Jeopardy Determination 5000.2044, Security Requirement for Petitions 5000.2045, Review of Petition for Redetermination of Jeopardy Determination
5032. Application for Administrative Hearing.	5000.2046, Persons Who May File an Application for Administrative Hearing; Manner of Filing; and Consolidation with Petition

	5000.2047, Limitation Period for Filing Application for Administrative Hearing 5000.2048, Contents of Applications for Administrative Hearing 5000.2049, Option to Post Security with Application for Administrative Hearing
5033. Effect of Filing Application.	5000.2049, Option to Post Security with Application for Administrative Hearing
5034. Administrative Hearing.	5000.2049.5, Assignment of Applications for Administrative Hearing to Appeals Division for Appeals Conference
5035. Administrative Hearing Order.	5000.2049.5, Assignment of Applications for Administrative Hearing to Appeals Division for Appeals Conference
5036. Notices.	5000.2002, Notice Requirements
ARTICLE 4.	
STATE ASSESSEES AND PRIVATE RAILROAD CAR COMPANIES	
5040. Definitions; Board Hearing Procedures; Hearings on Petitions for Reassessment of Unitary or Nonunitary Values; Correction of Allocated Values of Public Utilities and Reassessment of Private Railroad Cars;	5000.3001, Application of Chapter 5000.3002, Definitions 5000.3111, Application of Article 5000.3131, Time for Filing of Petitions

contents of petitions; Assessment Factor Hearings.	<p>5000.3141, Timeliness of Petition</p> <p>5000.3172, Oral Hearings – Scheduling of Hearings</p> <p>5000.3301, Relation to General Board Hearing Procedures</p>
<p>5041.</p> <p>Filing and Contents of Petition.</p>	<p>5000.3121, Information Available to Assessee; Assessment Factor Hearings</p> <p>5000.3131, Time for filing of Petitions</p> <p>5000.3133, Contents of Petitions</p> <p>5000.3134, Submission of Petition</p> <p>5000.3135, Duplicate Petitions</p> <p>5000.3141, Timeliness of Petition</p> <p>5000.3142, Extensions of Time</p> <p>5000.3143, Accepting or Rejecting a Petition</p> <p>5000.3144, Submission of Additional Supporting Documents by Petitioner</p> <p>5000.3161, General Briefing Procedures For Petitions Reviewed by the Appeals Division</p> <p>5000.3162, Briefing Schedule If No Appeals Conference Is Scheduled</p> <p>5000.3164, Scheduling of Appeals Conference; Briefing Schedule for Petitions for which an Appeals Conference is Scheduled</p> <p>5000.3172, Oral Hearings – Scheduling of Hearings</p> <p>5000.3173, Distribution of Documents</p> <p>5000.3306, Finality of Board Action; Written Findings & Decision</p> <p>Note: There is no corresponding provision to section 5041, subdivision (a).</p>
5042.	5000.3141, Timeliness of Petition

Timeliness of Filings.	5000.3143, Accepting or Rejecting a Petition 5000.3145, Dismissal of Petition
5043. Assessment Factor Hearings.	5000.3121, Information Available to Assessors; Assessment Factor Hearings
ARTICLE 5.	
TAXABLE PROPERTY OF A COUNTY, CITY, OR MUNICIPAL CORPORATION	
5050. Definitions; Board Hearing Procedures; Application for Review, Equalization, and Adjustment.	5000.3001, Application of Chapter 5000.3002, Definitions 5000.3201, Application of Article 5000.3211, Time of Filing of Application 5000.3301, Relation to General Board Hearing Procedures
5051. Form of Application.	5000.3212, Contents of Application 5000.3251, Accepting or Rejecting a Petition
5052. Time and Place of Filing; Copies.	5000.3211, Time of Filing of Application 5000.3213, Submission of Application and Board Appraised Property 5000.3241, Submission of Petitions, Briefs, and Related Documents
5053.	5000.3241, Submission of Petitions, Briefs, and Related Documents

Answer to Application.	5000.3262, Briefing Schedules and Procedures; General Requirements 5000.3263, General Briefing Schedule Note: There is no provision providing that “The failure to file an answer shall not constitute a default or an admission of any matters set forth in the application.”
5054. Prehearing Conference.	5000.3271, Appeals Division Review 5000.3272, Appeals Conference 5000, 3273, Preparing and Revising Hearing Summaries Note: Pre-hearing conferences have been replaced with formal appeals conferences.
5055. Notice of Hearing.	5000.3303, Notice of Hearing 5000.5006, Notice of Board Hearing and Response
5056. Board Appraised Property.	5000.3213, Submission of Application and Board Appraised Property
ARTICLE 6. PROPERTY TAX WELFARE EXEMPTION CLAIM REVIEW PROCEDURE.	
5060. Definitions; Board Hearing Procedures; Application.	5000.3001, Application of Chapter 5000.3002, Definitions 5000.3201, Application of Article

	5000.3301, Relation to General Board Hearing Procedures
5061. Supplementary Material; Application for Additional Time to Submit Supplementary Material.	N/A – Reflects procedures occurring before the Rules for Tax Appeals process commences
5062. Petition Time Limit.	5000.3221, Time for Filing of Petitions
5063. Hearing Petition: Contents.	<p>5000.3222, Contents of Petition</p> <p>5000.3223, Submission of Petition</p> <p>5000.3241, Submission of Petitions, Briefs, and Related Documents</p> <p>5000.3243, Distribution of Documents</p> <p>5000.3251, Accepting or Rejecting the Petition</p> <p>5000.3252, Perfecting a Petition</p> <p>5000.3262, Briefing Schedules and Procedures: General Requirements</p> <p>5000.3263, General Briefing Schedule</p> <p>5000.3271, Appeals Division Review</p> <p>5000.3272, Appeals Conference</p> <p>5000, 3273, Preparing and Revising Hearing Summaries</p> <p>5000.3306, Finality of Board Action; Written Findings & Decision</p> <p>Note: Pre-hearing conferences have been replaced with formal appeals conferences.</p>
5064.	5000.3303, Notice of Hearing

Oral Hearings; Waiver.	5000.5006, Notice of Board Hearing and Response
ARTICLE 7.	
GENERAL BOARD HEARING PROCEDURES	
5070. Definitions.	5000.2000, Application of Chapter 2 and Definitions 5000.3002, Definitions 5000.4011, Definitions 5000.5002, Definitions
5071. General.	5000.2108, Procedures for Conducting Board Hearings 5000.3301, Relation to General Board Hearing Procedures 5000.4010, Application of Chapter 4 5000.5001, General Application of Chapter 5
5072. Quorum.	5000.5023, Quorum
5073. Representation at Hearings and Powers of Attorney.	5000.3133, Contents of the Petition 5000.5008, Representation at Hearings 5000.5009, Power of Attorney
5074. Consolidation for Hearing or Decision.	5000.3181, Consolidation of Petitions into a Single Hearing 5000.5005.2, Consolidation for Hearing or Decision

<p>5074.5. Timeliness of Documents.</p>	<p>5000.2012, Limitation Period for Filing Petitions and Stay of Collection Activities 5000.2043, Limitation Period for Petition for Redetermination of Jeopardy Determination 5000.2047, Limitation Period for Filing Application for Administrative Hearing 5000.2051, Limitation Period for Claim for Refund 5000.2070, Persons Who May File, Contents of, and Manner of Filing Requests for Innocent Spouse Relief (Sales and Use Tax, including State-administered local sales, transactions, and use taxes) 5000.3141, Timeliness of Petition 5000.3211, Time of Filing of Application 5000.3221, Time for Filing of Petitions 5000.3231, Time for Filing of Petitions 5000.3242, Timely Performance; Mailing Date 5000.4021, Time for Filing an Appeal 5000.5032, Timeliness of Documents</p>
<p>5075. Briefs.</p>	<p>5000.2110, Requirements for Briefs; Briefing Schedule; Non-Party Briefs; Additional Briefing 5000.2111, Extensions of Time for Filing Briefs 5000.3161, General Briefing Procedures For Petitions Reviewed by the Appeals Division 5000.3162, Briefing Schedule If No Appeals Conference Is Scheduled 5000.3164, Scheduling of Appeals Conference; Briefing Schedule for Petitions for which an Appeals Conference is Scheduled 5000.3252, Perfecting a Petition</p>

	<p>5000.3262, Briefing Schedules and Procedures: General Requirements</p> <p>5000.3263, General Briefing Schedule</p> <p>5000.3302, Additional Briefing</p> <p>5000.4030, General Requirements</p> <p>5000.5012, Additional Briefing</p>
<p>5075.1.</p> <p>Appeals from Actions of the Franchise Tax Board: Briefing Schedule.</p>	<p>5000.4030, General Requirements</p> <p>5000.4031, General Briefing Schedule</p> <p>5000.4032, Briefing Schedule for Innocent Spouse Appeals</p> <p>5000.4035, Additional Briefing</p>
<p>5076.</p> <p>Notice of Board Hearing; Waiver or Postponement of Hearing; Failure to Respond to Hearing Notice or to Appear for Hearing; Place of Hearing.</p>	<p>5000.2106, Conference Holder Recommendations</p> <p>5000.3172, Oral Hearings – Scheduling of Hearings</p> <p>5000.3303, Notice of Hearing</p> <p>5000.4042, Appeals Review, Scheduling the Oral Hearing</p> <p>5000.5003, Monthly Board Meetings</p> <p>5000.5006, Notice of Board Hearing and Response</p> <p>5000.5007, Dismissal, Deferral, and Postponement</p>
<p>5076.1.</p> <p>Appeals from Actions of the Franchise Tax Board: Voluntary Dismissal; Negotiations; Deferrals; Submission for Decision; Oral Hearings.</p>	<p>5000.4040, Right to Request an Oral Hearing</p> <p>5000.4041, Submission for Decision Without Oral Hearing</p> <p>5000.5006, Notice of Hearing and Response</p> <p>5000.5007, Dismissal, Deferral, and Postponement</p>

5077. Allocation of Hearing Time.	5000.5013, Preparation for Board Hearing and Subpoenas
5078. Scope of Hearing.	5000.5013, Preparation for Board Hearing and Subpoenas
5079. Hearing Procedure: Order of Presentation; Witnesses; Presentation of Evidence; Stipulation of Facts; Official Notice; Conclusion of Hearing.	5000.3144, Submission of Additional Supporting Documents by Petitioner 5000.5014, Presentation of Evidence or Exhibits 5000.5015, Witnesses
5080. Burden of Proof.	5000.5022.2, Burden of Proof
5081. Decision and Voting Procedure: Majority Vote Requirement; Voting.	5000.5024, Voting and Decisions
5081.2. Notice of Board Decision; Findings.	5000.3133, Contents of the Petition 5000.3222, Contents of Petition 5000.3305, Notice of Board Decisions 5000.3306, Finality of Board Action; Written Findings & Decision 5000.5026, Notice of Board Decision
5082. Finality of Decision; Petition for	5000.5026, Notice of Board Decision

Rehearing.	5000.5027, Petition for Rehearing 5000.5028, Recommendation on Petition for Rehearing 5000.5029, Rehearings
5082.1. Appeals From Actions of the Franchise Tax Board: Formal Written Opinion; Finality of Decision; Petition for Rehearing.	5000.4060, Finality of Decision 5000.4052, Formal Opinions 5000.4061, Petitions for Rehearing 5000.4062, Briefing on Petition for Rehearing 5000.4063, Decisions on Petitions for Rehearing
5082.2. Property Tax Petitions: Finality of Decision; Petition for Rehearing.	5000.3306, Finality of Board Action; Written Findings & Decision 5000.5026, Notice of Board Decision
5083. Fees: Filing, Subpoenas, Transcripts, and Copies; Removal of Board Records and Files.	5000.5013, Preparation for Board Hearing and Subpoenas 5000.5034, Fees: Filing, Transcripts, and Copies
5085. Public Record.	5000.5033, Hearing Record 5000.5033.1, Waiver of Confidentiality 5000.5033.2, Request for Portion of Oral Hearing Conducted During Closed Session 5000.5033.3, Privilege
5086. Subpoenas.	5000.5013, Preparation for Board Hearing and Subpoenas

5087. Withdrawal of Exhibits.	N/A
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Other Sections of the Rules for Tax Appeals <u>Not</u> Identified Above:	
<i>Chapter 1, Title of Division</i>	<i>Chapter 3, Property Taxes</i>
5000.1000, Statement of Intent, Title	5000.3003, Application of Articles 2, 3, and 4
	5000.3122, Validity of Assessment
<i>Chapter 2, Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees</i>	5000.3150, Prehearing Meeting and Exchange of Information Between Valuation Division, Tax and Fee Programs Division, and Petitioner
5000.2010, Persons Who May File Petitions for Redetermination	5000.3151, Petitions Resolved Prior to Appeals Division Review
5000.2011, Successor's Petition for Reconsideration	5000.3152, Prehearing Review of All Other Petitions
5000.2015, Accrual of Interest	5000.3163, General Appeals Conference Procedures
5000.2016, Additional Copy of Petitions for Redetermination Filed Pursuant to the Tax on Insurers Law	5000.3171, Appeals Division Hearing Summary or Summary Decision
5000.2017, Scope of Petition for Redetermination Filed Pursuant to Hazardous Substances Tax Law	5000.3182, Withdrawal of a Petition

5000.2018, Scope of Petition for Redetermination Fied Pursuant to Covered Electronic Waste Recycling Fee	5000.3232, Contents of the Petition
5000.2019, Scope of Petition for Redetermination Filed Pursuant to Water Rights Fee Law	5000.3233, Submission of Petition
5000.2020, Filing Petitions for Redetermination	5000.3304, Submission for Decision Without Oral Hearing
5000.2021, Assignment and Acknowledgement of Petitions for Redetermination	
5000.2022, Review of the Petition by the Assigned Section or Group	<i>Chapter 4, Appeals from Actions of the Franchise Tax Board</i>
5000.2030, Premature or Untimely Petition May Be Treated as an Administrative Protest	5000.4012, Jurisdiction
5000.2031, Accrual of Interest	5000.4022, Accepting or Rejecting an Appeal
5000.2032, No Stay of Collection Activities	5000.4023, Perfecting an Appeal
5000.2040, Notice of Jeopardy Determination	5000.4042.5, Pre-hearing Conference
5000.2041, Persons Who May File a Petition for Redetermination of a Jeopardy Determination	5000.4043, Hearing Summary
5000.2050, Persons Who May File a Claim for Refund; Limitations on Certain Claims	5000.4050, Letter Decisions
5000.2052, Failure to File Timely Claim for Refund	5000.4051, Summary Decisions

5000.2057, Filing Claims for Refund	5000.4054, Frivolous Appeal Penalty
5000.2058, Assignment and Acknowledgment of Claim for Refund	5000.4064, Briefing on Rehearing
5000.2059, Review Process for Claims for Refund and Requests for Additional Information	5000.4065, Decision on Rehearing
5000.2062, Board Approval Required for Refunds Over \$50,000	
5000.2063, Credits and Offsets May Reduce Refunds	<i>Chapter 5, General Board Hearing Procedures</i>
5000.2071, Acknowledgement and Review of Requests for Innocent Spouse Relief	5000.5004, Adoption of Board Meeting Calendar
5000.2075, Successor's Request for Relief	5000.5005, Right to Request an Oral Hearing
5000.2080, No Independent Right to Oral Board Hearing on a Request for Relief; Applicable Procedures for Requests Included in Petitions or Claims; and Association with Related Petitions or Claims	5000.5005.1, Acknowledgement of Request for Oral Hearing
5000.2081, Authority to Grant Relief for Reasonable Cause and Contents of Requests for Relief for Reasonable Cause	5000.5010, Contribution Disclosure Forms
5000.2082, Authority to Grant Relief Due to Unreasonable Error or Delay and Contents of Requests for Relief Due to Unreasonable Error or Delay	5000.5011, Hearing Summary
5000.2083, Authority to Grant Relief Due to Reasonable Reliance on Written Advice and Contents of Requests for Relief Due to	5000.5015.1. Communications with Board Members

Reasonable Reliance on Written Advice	
5000.2084, Authority to Grant Relief Due to Disaster and Contents of Requests for Relief Due to Disaster	5000.5017, Public Agenda Notice
5000.2085, Filing Requests for Relief	5000.5020, Conduct of the Board Meeting
5000.2086, Assignment and Acknowledgment of Requests for Relief	5000.5031, Mailing Address
5000.2087, Reviewing Requests for Relief	
5000.2090, Filing and Reviewing Claims and Inquiries Regarding Incorrect or Non-Distribution of Local and District Taxes	
5000.2103, Ways to Expedite an Appeals Conference	